3 P

G. R. S. IX-5]

Previous references.

R 80 1555 685 B Jr 916 1913 14

R 1169-12851-8 B. Nov 13 (S.R)

Later references.

S.R. 120-16351 3 B)

File No. 168-13

Serial Nos. 1 to 5

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1-5

Part B for November 1916.

SUBJECT

Introduction of Impressed Stamp Paper for writing Hund

---

5 JA ordo

Approves of the list these persons and that, pending the conversion of the stock of General Stamp papers may be used

W D 88—GPB—50,000—24-7-16

Mr. Parthasarathi Naidu
27-11-1916

Late reference
Lpi. 6-7-19

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES

File No.

File Heading

From

No.	Dated	Received	
Diary No.	Enclos.	Spare Copies.	Serial No.

Brief Abstract of Letter.

NOTES AND ORDERS.

In G.O. no. Fe 1943-54 / S.R 249-12-6 dt 30 10 1913 the Commissioner of Stamps was requested to submit proposals regarding the design size and color of the paper to be impressed with stamps for the purpose of Hundis and to suggest necessary additions to the rules

GPB--35,000--15-6-12

G. R. S. 12]

General and Revenue Secretariat.

S. R File No. 168 of 191

Serial No.

issued under the Stamp Regulation The proposals called for are not yet received a draft reminding the Commissioner is submitted for approval or orders

Asst 108 SW 25/5

2 Secy 25/5

Request [illegible] to expedite the submission of the proposals called for [illegible]

The design of Stamp proposed for the Hundi paper is the same as that of the General Stamps The size of the

NOTE—Contn. sheet.

GPB—60,000—7-11-18

General and Revenue Secretariat. | **File No.** 168 **of 191**

Serial No.

Specimen sent up is slightly bigger than the Hundi paper used in Bombay and the colours suggested are also different for the Bombay specimen, please see page of the correspondence in S.R. 249-12. Sls 1-8

The rates of Stamp Duty on Bills of Exchange payable otherwise than on demand and falling under clause (b) of Art 12 of the Schedule I to the Stamp Reg have been twice revised in Br India in 1910 & 1912 respectively please see amending Acts VI of 1910 & I of 1912 in the volume put up As the increased rate have not been adopted in the Mysore Regulation if bills drawn in Mysore have to be negotiated in Br India additional stamp duty will have to be paid in spite of the exemption contained in the Govt of India Notifn no 785-S.R dy 17-2-1899 Unless the rates are revised here also the mere introduction of the Hundi paper does not mend matters as explained in para 3 of the Stamp Supts memo no. 6 dy 1-7-14 The question of amending the Stamp Regulation may if approved be referred to Branch III

5 In para 2 of G.O. no $\frac{\text{Fl } 1943\text{-}54}{\text{S.R } 249\text{-}12\text{-}6}$ dy 30-10-12 the Com was requested to suggest necessary

NOTE—Contn. sheet.

GPB -25,000--8-11-14

General and Revenue Secretariat. | File No. | of 191

Serial No.

additions to be made to the rules issued under Notification no H 5021 - Legis 52-08-1 dy 8 5 08
There is no reference to this in the Com letter
perhaps he will take action after the design
of the new paper is approved

Submitted for orders

ASL 108 11/12 The sample forms sent up seem to be suitable which of the two colours suggested addtd requires to be settled

Regarding point noticed by the Stamps Supdt for it may be asked to note (Dr NL) It is not clear whether Hundis 9.1.08
Stamped in Mysore require to pay the whole of the British Indian duty or only the difference when they are negotiated in British India - Further whether the reciprocal arrangement exists between the two Govts does not mean that bills of Exchange duly Stamped under the Mysore law will not be regarded as duly stamped when negotiated outside Mysore If this be the case is immaterial what the scale of duty here

This view is correct G.

Raising the rate of duty would not I think be popular measure with

NOTE—Contn. sheet.

GPB—25,000—3-11-14

R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

Commercial Classes ~~whom a person~~

I am told that persons who want borrow money on Promissory notes have some cases had recourse the Mysore Bank in preference to the Madras Bank as the Stamp duty on the document in the former case under the existing law is less than that payable in the latter case If the rates in Mysore are raised to the British Indian level with the consequence of few persons drawing Hundis it will be felt as a hardship by the much larger number who draw bills or promissory ~~notes~~ negotiated locally as the rate of Stamp duty for all these is the same

J Mis 288-14

Bor 111)

hg
9.1.15

Submitted A bill of exchange as defined in the Indian Stamp Act sec 2 includes a hundi and as to Govt of India Notn No 785 S.R dated 17 Feb 1899 exempts Bills of exchange drawn in Mysore the civil and Military Station of Bangalore the Hyderabad Assigned Districts ~~the Hon~~ &c on which the full rate of stamp duty has been

NOTE—Contn. sheet.

GPB—25,000—2-11-14

I. Inis 288-14

R. S. 12]

General and Revenue Secretariat

5 R File No. 168 of 1913

Serial No.

paid there where the same is negotiated in British India

Under this note of the full stamp duty according to the Mysore law is paid on the Hundi drawn in Mysore then it does not require re stampings in British India to make it negotiable there The Govt of India does not seem to have amended this note after passing the amendment Act I of 1912 increasing the stamp duty leviable on Bills of Exchange Therefore so long as that note continues in force no additional stamp seems to be necessary to render a properly stamped Hundi drawn in Mysore negotiable Britsh India

(3)

3/3/15 The practice of levying additional duty on Bombay Hundis is opposed to the Stamp Act and the Notification issued under S 9 para 5 stamp Act The view expressed by the Assistant Secretary Br II and noted in the margin by me is correct Under S 9 Government has power to exempt and the Notification of 1899 expressly exempts the Bombay cha

NOTE—Contn. sheet.

GPB—95,000—2-11-14

General and Revenue Secretariat. | File No. of 191

Serial No.

Yes specific express provision exempting is levied the persons who pay must hold themselves responsible No necessity for legislation has been made out Govt however wish to raise the fees so as to bring the rate into conformity with those prevailing in British India then the matter question will be taken up in this Branch and amendments will be prepared

Sd 3/9/15

Dr II
Submitted
A+R 3/12

There are two points requiring orders
1) Whether the form of ~~Deed~~ bond sent with the Statement
2) Raising the rate of duties on bonds to the same level as in British India

As regards point (2) Dr III has noted above that no case has been made out for raising the rate
(Dr Mehta 6/12)

hg
4/12

NOTE—Contn. sheet.

GPB—30,000—15-9-14

1247 4/6/14

R. S. 12]

General and Revenue Secretariat.

S.R File No. 168 of 1913

Serial No.

(iv) The Br. Indian rates are 50 Rs more than here now the additional revenue may not much but still I think we may have the power to be the Regn may be amended for it will have more

(v) the Hand Rafts may be taken in hand upon wards.

7/3/15

Dy Regr

(By iii)

4 7/3/15

Submitted with

P 10

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat.

S.R File No. 168 of 1913

Serial No.

Subd

13) The necessary Bill for amending the Mysore Stamp Regn was drafted placed before the Legn Council and passed into law as Regn IV of 1916 Spare copies of the Bill as put up Spare copies of the Regn have not been received yet May this file be now returned to Br II for taking further action on the Hundi paper

17/7/16

Sd 17/7

Br II)

14 Submitted for orders on the question of the Hundi Stamp paper Please see paras 6 and 12 supra

Rev Sec 1417

Sd 18.7.16

15-27
21.7.16

2nd Member) The Stamp paper & its colour requires approval - This question was reserved for consideration

20/7/16

If the lies the specimens sent, the light blue seems preferable & may be selected

For approval

Sd 26.7.16

5824
27.7.16

For approval

26.7.16

The approval of this Highness may be obtained

Note—Contn. sht

Please put up a draft Ack (

12.8.16

GPS 70,000—17-2-15

(J. R. S. 12)

General and Revenue Secretariat.

S.R File No. 168 of 191 3

Serial No

A.S.N is put up 17.8.16

Revd

1045 18.8.16

Returned to Secretariat 17/8

Submitted to His Highness

The question of the introduction of special stamp papers for writing Hundis in the State as in British India formed the subject of representation in the Dasara Representative Assemblies of successive years The representation having commended itself to Government the Commissioner of Stamps was requested in Government Order No Fl 1943-54/S R 249-12-6 dated 30th October 1913 to submit proposals regarding the design size and color of the paper to be impressed with stamps of the required denominations and he has accordingly submitted for approval the design of the Hundi stamp on two samples of paper--one yellow and the other light blue--considered suitable for the purpose

2 The Second Member of Council is of opinion that of the two specimens referred to the light blue is preferable If His Highness is pleased to approve of this suggestion further action will be taken accordingly

M V Bombay

3rd Sept 1916

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Question of the introduction of special stamp papers for writing 'Hundis in the State.

Order.

~~K R W~~

7/9/16

Secretary P.D.

8.9.16. Do accordingly

Asst. Secy. II

Draft order circulated

8-9-16

G. R. S. 12]

General and Revenue Secretariat.

R. File No. 168 of 1913

Serial No.

Send with a draft to Stamp Com
A.G.O is perhaps unnecessary at this stage
Asstt Secretary) 9/9

9/9

12.9.16

2nd Member Be approved 11.9.916

12/9

Loose 4

To the comm of Stamps on Report
No. 1851 dy 16.9.16
Approval of the

From the Com of Stamps
No. 211 dy 3.11.16
Forwards copies of further correspondence between
him and the Supdt Stamp Manufactory
in the matter and states that the
proposal made by the latter under cover
of the Supdt of Stamps was that pending
the cessation of the War the stock
of old general stamp papers may be used

NOTE—Contn. sheet

GPH 70,000 17-12-15

General and Revenue Secretariat. | S R File No. 168 of 191

Serial No.

for printing Hindi Stamps is approved achan will be taken accordingly

As mentioned in the Manufactory Supdt's letter the Stamp Cons proposal to utilise the unstamped portion of 100 or 15 reams of the old general Stamp papers for preparing Hindi Stamps has already been approved in G.O.no. 7E 6494-5-S.R 80-15-5 dt 27.6.16 Paras 2&3 of the Supdt's letter give reasons for giving effect to this proposal

Subd for orders A draft reply approving is put up

Asstt/Sec 11/11 Rev. Secy)

398 14.11.16

2nd member) Draft for approval 14/11

TS 11 15/11

5 To The Commr of Stamps
no: 7E 2555 dt 20.11.16

Approves the proposal that pending the Cessation of the ban the stock of general stamp papers may be

GPH—70,000—17-12-15

G. R. S. 26]

File No. /68-13

Serial No

Diary No. of letter replied to

General and Revenue Secretariat

Sep Rev

the *191*

Date of issue 5 June /14

Signed by W Ramachandran

P

No. Jb 5739

5 June /14

To

The Commissioner of Stamps

in Mysore

Sir

I am directed to invite reference to G O no Fe 1943-54 S.R.249-12-6 dt 30.10.13 on the subject of the introduction of impressed stamp papers for writing Hundis and to request you to be so good as to expedite the submission of the proposals therein called for

I have &c

for 25/5/14 Dy Secretary

SN

over.

AAR 108 25/5

SUBJECT

1914-15

From The Commissioner of Stamps in Mysore Bangalore

To The Secretary to the Govt of H H the MAHARAJA of Mysore General and Revenue Deptts

Dated 22nd September 1914

Despatched 8th October 1914

Received

General No. 280
No.

Enclosure No. Three

Forwards Specimens of Hundi Stamp papers(propsed to be introduced in Mysore) the design size etc of which were required in G O No 1043-54/5 549-12-6 dated 30th October 1913

Also states that the question of revising the rate of stamp duty in Mysore on Bills of exchange may be considered by Government in the Legislative Department

DIARY No. 1347

1914-15

SECTION: SR

FILES.

DISPATCH No.

GPB—75 reams—25-5-10

No. 2
Enc. 3

Office of the Commissioner
of Stamps in Mysore,
Dated Bangalore, 22nd September 1914
8th October 14.

From

Raghavendra,Rao, Esq B A B L
Commissioner of Stamps in Mysore
Bangalore

To

D. Narasinga Rao Esq B.A B.L
Offg. Secretary to the Government of
H.H the Maharaja of Mysore
General and Revenue Departments

Sir

With reference Government order No Fl 1943-54 S.R 13-6 dated 30th October 1913 and subsequent reminder No.Fl 5739 [illegible]-13-1 dated 5th June 1914 calling for proposals regarding the design size and colour of the special Stamp Paper to be introduced on Bundis in Mysore I have the honor to forward herewith for the approval of Government the samples received from the Superintendent Stamp Manufactory and to add that they are considered by the Superintendent of Stamps as suitable for the purpose The Watermark for the papers may be the same as for the General Stamps the size being proportionately reduced

In this connection I also beg to enclose for the information of Government an extract of the Stamp Superintendent's memo No paras 2 and 3 of dated 1st July last and to request that under the circumstances explained therein the question of revising the rate of Stamp Duty in Mysore on Bills of Exchange (Article 12 Schedule I of the Mysore Stamp Regulation) so as to make it conform to the rate now obtaining in British India may kindly be taken up by Government in the Legislative Council at a very early date

I have the honor to be
Sir
Your most obedient servant,
T. Raghavendra Rao
Asst: to the Commissioner of Stamps
for Commissioner of Stamps in Mysore.

P.K.

Extracted 1st July 1914. from the Superintendent of Stamps in Mysore Bangalore

---

does not appear to be quite correct that, as replied by Governme French duty is not required to be paid in British India on Hundees drawn in Mysore and stamped with the Mysore Stamp Duty It is true that under Notifi ation of the Government of India No 785-S R dated 17-2-99 Articl 48 duty is again chargeable on these instruments when negotiated in British India. But since the rate of British duty on Bills of Exchange has been re duced, while the Mysore rate remains the same and is therefore less the British Duty instruments stamped in accordance with the former ra e are not considered as having been properly stamped according to the latt and are therefore levied additional duty

I have made some enquiry among the Banking and Mercantile Community some of whom appear to think that if the Hundee paper is introduced it obviate the need to pay the extra duty referred to above which of course not correct

Extract

Asstt to the Commissioner of Stamps
for Commissioner of Stamps in Mysore absent from

HUN

Boob

HUNDI
MYSORE
SIX ANNAS

G. R. S. 26]

File No. 168-13

Serial No. 3

Diary No. of letter replied to 1347-14

General and Revenue Secretariat

S.R

the *191*

Date of issue 16-9-16

Signed by W Shamsuddin

No. H/1682

To

16 Sept/16

The Com^r of Stamps

in Mysore

Sir

With reference to your letter no 280 dt 8.10.14 forwarding as required in G.O. no H 1943-54 S.R 245-12-6 dt 30.10.13 for the approval of Govt the design of the Hundi Stamp on two samples of paper one yellow and the other light blue I am directed to state that Govt approve of the light blue specimen

over

SUBJECT.

and request you will be so good as to ~~request~~ take steps to have the Hindi stamps printed at an early date I am also request you to state in the meantime from what date the new stamps can be issued to the public so that a notification intimating the stamps may be published in the Gazette for general information

2 A very early reply is requested

Dharwar
11-9-46
Offg Secy to Govt
Rev Dept

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

6 NOV 1916

From

The Commissioner of Stamps

in Mysore Bangalore

To

The Offg Secretary
to the Government of H H the
Maharaja of Mysore
Revenue Department Bangalore

Dated 1st November 1916

Despatched 3rd

Received

General No. 211
No.

Enclosure No. Three

In the matter of the issue to the Public of Special Hundi Stamps

----- :000: ----

990

16 17

84-16

GPB—75 reams—25-5-10

SR 168-13
Ex 4

No 211
Fasc

Office of the Commissioner of
Stamps in Mysore,
Dated, Bangalore November 1916.

From

Raghavendra Rao, Esq B.A B L

Commissioner of Stamps in Mysore

Bangalore.

To

L. Krishna Rao, Esquire,

Offg. Secretary to the Government of H. H

The Maharaja of Mysore

Revenue Department Bangalore.

Sir

With reference to correspondence ending with your letter, No Fl 1682/ S R 168-13-3 dated 16th September 1916 regarding the issue to the public of special "Hundi Stamps" I have the honor to forward herewith copies of letters Nos 56 and I B 94 dated 2nd and 18th October 1916, from the Superintendent Stamp Manufactory and the Superintendent of Stamps in Mysore respectively together with a copy of this office docket No 193 dated 26th August 1914 to the Superintendent Stamp Manufactory and to state that the suggestion made by the Superintendent of the Manufactory, and agreed to by the Superintendent of Stamps, meets with my concurrence, and that if it is approved by Government also necessary action in the matter will be taken accordingly

I have the honor to be,

S i r

Your most obedient servant

P Raghavendra Rao
2.11.16
Commissioner of Stamps
in Mysore

B.K.
3-11-16.

Letter No 56 dated End October 1916 from the Superintendent Government Stamp Factory Bangalore to the Commissioner of Stamps in Mysore B a n g a l o r e

000

With reference to your No. 167-8 dated 25th September 16 regarding the possibility of the issue to the public with effect from 1st January 1917 of "Hundi" Stamps of the pattern and colour approved by Government in their letter No Fl 1682/ S R 16-8-13 dated 16th September 1916 I have the honor to invite your kind attention to your No. 193 dated 26th August 1914, and to state that the blue paper now approved of by Government does not bear any special water-mark to prevent fraud nor is there any quantity in stock for immediate printing and issue

2 In this connection, I may state that the British Indian "Hundi" stamp bears a special water-mark with the name of "Hundi India" If it is decided to have a similar special water-mark for Mysore Hundi Stamp also. the paper manufacturers in England will have to be consulted and their quotations ascertained and after approval of the cost &c by Government these special papers will have to be got manufactured This means some unavoidable delay, specially under the present war conditions in Europe

From a knowledge of mercantile and other transactions in the Mysore State, I believe that the demand for these stamps does not justify the large expenditure on a new dandy roll and the manufacture of the blue paper of the required size.

4. If the Government are anxious to introduce these "Hundi" Stamps from 1st January 1917, I would propose that for the present, the old General Stamp in stock in the

Stamp

Stamp Superintendent s Office may be utilized for this purpose as has already been approved by Government in their Proceedings No. Fl 6454-5/ S.R.86-15-5 dated 27th June 1916 until at any rate the war ceases and the demand for these stamps justifies the large outlay

---

" C O P Y "

2.11.16

Commissioner of Stamps

in Mysore.

2-11-16

Letter No. I. B. 94, dated 18th October 1916 from the Superintendent of Stamps in Mysore Bangalore to the Commissioner of Stamps in Mysore B a n g a l o r e

------ : 000 : ------

In reply to your No 167-8 dated 25th September 1916 re the introduction of Hundi Stamps I have the honor to state that on communication with Mr Yates I was furnished with a copy of his No 56 dated 2nd October 1916 addressed to you on this subject the opinion contained in which I al concur in

---

" C O P Y "

2.11.16

ommissioner of Stamps

in Mysore

2.11.16.

B.V.
3-11-16.

Docket No. 193, dated 26th August 1914, from the Commissioner of Stamps in Mysore, Bangalore, to the Superintendent Government Stamp Factory, B a n g a l o r e

------ :00000: ------

In returning herewith the "Fulls" and the "Lion Brand samples of paper received with his letter No. 80, dated 22nd/25th August 1914 has the honor to state that instead of printing Hundi in English on either side of the Stamp, it would serve the purpose better if the word were printed in English along the top-line, and in Kanada and Urdu, one on either side. Fresh "Fulls" need be sent only in the two colours marked as approved On approval of the design, colour, and size of paper by Government the proper weight may be decided upon. The water-mark however, will be the same as for the General Stamps, the size being proportionately reduced as observed in his reference under reply

---

" C O P Y "

(d
2. 11. 16
Commissioner of Stamps
2/11/16 in Mysore.

D.K.
11-16.

19"

G. R. S. 26]

Re the use of the Stock of old General Stamp papers for printing Hindi Stamps

File No. 168-13

Serial No. 5

Diary No. of letter replied to 99C

No. H2555

General and Revenue Secretariat

S.A

the *191*

Date of issue 20-11-16

Signed by M. Shamanna

To

The Comr of Stamps

in Mysore

20 Nov 16

Sir

With reference to your letter no. 211 Dt 1/3 11 16 Suggesting that pending the cessation of the War in Europe the unstamped portion of the Stock of old General Stamp papers may be utilised for preparing Hindi Stamps I am directed to state that in the circumstances explained I do approve of the proposal and that you may take further action in the

over.

SUBJECT.

matter as directed in this Office

No. H 1682 - S.A 168-13-3 dd 16.9.16

W/13 11

Thanks
WK 14/11
OMS Secy to Govt
13/11/16 Rev Dept

Ann
11/11

List of enclosures

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Examined by

GPB—25,000—4-3-13